

CRAIG CARPENITO  
United States Attorney  
BEN KURUVILLA  
Assistant United States Attorney  
970 Broad Street, Suite 700  
Newark, NJ 07102  
(973) 297-2085  
ben.kuruvilla@usdoj.gov  
Attorney for Petitioner  
United States of America

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

*Petitioner,*

v.

CRITERION CHOCOLATES, INC.,

*Respondent.*

*Civil Action No. 3:20-cv-1987*

**PETITION TO ENFORCE  
INTERNAL REVENUE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorney, Craig Carpenito, United States Attorney for the District of New Jersey, avers to this court as follows:

1. This is a proceeding brought to judicially enforce an IRS summons pursuant to 26 U.S.C. §§ 7402(b) and 7604(a).

2. Miriam Popowitz is a Revenue Officer of the IRS, employed in Small Business/Self-Employed Division North Atlantic Compliance Area, and is authorized to issue an IRS summons pursuant to the authority contained in 26 U.S.C. § 7602 and Treasury Regulation 26 C.F.R. § 301.7602-1.

3. The respondent, Criterion Chocolates, Inc., (“Respondent”) has a business address located at 125 Lewis Street, Eatontown, NJ 07724, within the jurisdiction of this court.

4. Revenue Officer Popowitz is conducting an investigation into the federal tax liability of Respondent for the calendar years 2015, 2016, 2017, and 2018.

5. Respondent is in possession and control of testimony and documents concerning the above-described investigation.

6. On June 13, 2019, Revenue Officer Popowitz issued an IRS summons directing Respondent, through its officer Ronald Boyadjian, to appear on July 31, 2019, at 10:00 a.m. at 125 Lewis Street, Eatonton, NJ 07724, to testify and produce documents in connection with the tax investigation Revenue Officer Popowitz is conducting.

7. On June 18, 2019, Revenue Officer Popowitz personally served Ronald Boyadjian, as officer of Respondent, by personally handing an attested copy of the summons to Boyadjian. The summons and proof of service are attached hereto as Exhibit A.

8. On July 31, 2019, Respondent appeared in response to the summons, but failed to provide all information requested in the summons.<sup>1</sup> Respondent’s failure

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<sup>1</sup> The summons sought information for tax years 2013, 2014, 2015, 2016, 2017 and 2018. Respondent has provided information relating to tax years 2013 and 2014, but has not to-date provided any information for tax years 2015-2018.

to comply with the summons continues to date as set forth in the Declaration of Revenue Officer Miriam Popowitz, attached hereto as Exhibit B.

9. The documents or other information sought by the summons are not already in possession of the IRS.

10. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

11. It is necessary to obtain the testimony and examine the documents sought by the summons in order to properly investigate the delinquent federal income tax returns and federal tax liability of Respondent for the following years: 2015, 2016, 2017 and 2018.

WHEREFORE, the Petitioner respectfully prays:

1. That this Court enters an order directing the Respondent to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enters an order directing the Respondent to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of documents as is required and called for by the terms of the summons before Revenue Officer Popowitz or any other proper officer or employee of the IRS at such time and place as may be fixed by Revenue Officer Popowitz, or any other proper officer or employee of the IRS.
3. That the United States recovers its costs in maintaining this action.
4. That this Court grants such other and further relief as is just and proper.

CRAIG CARPENITO  
United States Attorney

/s/ Ben Kuruvilla  
Ben Kuruvilla  
Assistant United States Attorney

Dated: February 25, 2020



# Summons

## Income Tax Return

In the matter of CRITERION CHOCOLATES INC, 125 LEWIS ST, EATONTOWN, NJ 07724-3454

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 6638 for Period Information

The Commissioner of Internal Revenue

To: RONALD BOYADJIAN OFFICER OF CRITERION CHOCOLATES INC

At: 125 LEWIS ST, EATONTOWN, NJ 07724-3454

You are hereby summoned and required to appear before M. POPOWITZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2013, 2014, 2015, 2016, 2017 and 2018

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2013, 2014, 2015, 2016, 2017 and 2018

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

4 PARAGON WAY STE #2, FREEHOLD, NJ 07728-7804 (732) 761-3334

Place and time for appearance: At 125 LEWIS ST, EATONTOWN, NJ 07724



on the 31st day of July, 2019 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 13th day of June, 2019

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev.10-2010)  
Catalog Number 61828W

M. POPOWITZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

**Original -- to be kept by IRS**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	June 18, 2019	Time	2:30pm
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How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Ronald Boyadjian

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

M. Papani

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

M. Papani

Title

Revenue Officer

**Attachment 1 to Summons Form 6638**

In the matter of **CRITERION CHOCOLATES INC**

Period information: Form 1120 for the fiscal periods ending December 31, 2013, December 31, 2014, December 31, 2015, December 31, 2016, December 31, 2017 and December 31, 2018

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

*Petitioner,*

v.

CRITERION CHOCOLATES, INC.,

*Respondent.*

*Civil Action No.*

DECLARATION

M. Popowitz declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self- Employed Division North Atlantic Compliance Area of the Internal Revenue Service at 4 Paragon Way, Ste #2, Freehold, New Jersey 07728-7804.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Criterion Chocolates Inc. for the calendar year(s) ended: 12/31/2015, 12/31/2016, 12/31/2017 and 12/31/2018.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26 of the United States Code, I issued on 06/13/2019, an administrative summons, Internal Revenue Service Form 6638, to Ronald Boyadjian, as officer of Criterion Chocolates, Inc., to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.



4. In accordance with Section 7603 of Title 26 of the United States Code, on 06/18/2019, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Criterion Chocolates, Inc., through its officer, Ronald Boyadjian, by personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

5. On 06/18/2019, I served the notice required by Section 7609(a) of Title 26 of the United States Code, on respondent Criterion Chocolates, Inc., through its officer, Ronald Boyadjian, by personal delivery, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 07/31/2019, Ronald Boyadjian, on behalf of the respondent Criterion Chocolates, Inc., appeared at the location designated in the summons but refused to comply in that he has failed to provide any information or other data relating to the investigation of the federal tax liability for Criterion Chocolates, Inc. for the tax years ending 12/31/2015, 12/32/2016, 12/31/2017 and 12/31/2018. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.


8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the

federal tax liability of Criterion Chocolates Inc. for the calendar years ended 12/31/2015, 12/32/2016, 12/31/2017 and 12/31/2018

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 13 day of February, 2020

 Digitally signed by NMTBB  
Date: 2020.02.13 15:50:51  
-05'00'

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MIRIAM POPOWITZ, REVENUE OFFICER

CRAIG CARPENITO  
United States Attorney  
BEN KURUVILLA  
Assistant United States Attorney  
970 Broad Street, Suite 700  
Newark, NJ 07102  
Tel. 973-297-2085  
Attorney for Petitioner,  
United States of America

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA,

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CRITERION CHOCOLATES, INC.,

*Respondent.*

*Civil Action No. 3:20-cv-1987*

**ORDER TO SHOW CAUSE**

Upon the petition filed by Craig Carpenito, United States Attorney for the District of New Jersey, and the exhibits attached thereto, it is

**ORDERED** that respondent, CRITERION CHOCOLATES, INC., appear before the United States District Court for the District of New Jersey presided over by the undersigned, in courtroom \_\_\_\_ in the United States Courthouse in Newark, New Jersey, on the \_\_\_\_ day of \_\_\_\_\_, 2020, at \_\_\_\_\_, to show cause why the respondent should not be compelled to obey the Internal Revenue Service summons issued to respondent on or about June 18, 2019. It is further

**ORDERED** that a copy of this Order, together with the petition and exhibits thereto, be personally served on the respondent, CRITERION CHOCOLATES, INC.,

through its officer RONALD BOYADJIAN, by an official of the Internal Revenue Service within thirty (30) days of the date of this order. It is further

**ORDERED** that within five (5) days of service on the respondent of copies of this Order, the petition and exhibits, the respondent shall file and serve a written response to the petition supported by appropriate affidavits, as well as any motions the respondent desires to make. All motions and issues raised by the pleadings will be considered on the return date of this order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit will be considered on the return date of this Order. Any uncontested allegations in the petition shall be considered admitted.

Entered this \_\_\_\_\_ day of \_\_\_\_\_,

BY THE COURT:

\_\_\_\_\_  
United States District Judge

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

**DEFENDANTS**

County of Residence of First Listed Defendant \_\_\_\_\_  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question  
(U.S. Government Not a Party)
- ☐ 4 Diversity  
(Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice <b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education <b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding    ☐ 2 Removed from State Court    ☐ 3 Remanded from Appellate Court    ☐ 4 Reinstated or Reopened    ☐ 5 Transferred from Another District (specify)    ☐ 6 Multidistrict Litigation - Transfer    ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

**FOR OFFICE USE ONLY**

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

### Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
  - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
  - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.